IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

FRIDAY, THE TWENTY FIFTH DAY OF MARCH
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE G. BIKSHAPATHY

and
THE HON'BLE MR JUSTICE P.S.NARAYANA

WRIT PETITION NO : 5368 of 2005

Between:

M/s. Ramachandra Shivanarayana Rajahmundry rep by Partner Sri Narayana Bang

..... PETITIONER

AND

1 Commercial Tax Officer, Rajahmundry
2 Appellate Deputy Commissioner (CT), Visakhapatnam
3 The Additional Commissioner (CT) (Legal), Hyderabad
4 Deputy Commercial Tax Officer, Alcot Gradens Rajahmundry

5. The Sales Tax Appellate Tribunal, Hyderabad.

(5th respondent is impleaded as per the court order dated 25-03-2005)

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ or order or direction particularly one in the nature of Writ of mandamus granting stay of collection of the balance disputed tax of Rs. 1,41,832/- for the assessment year 2000-01 (CTS), Rs. 1,40,046/- for the assessment year 1998-99 (APGST) and Rs. 1,23,070/- for the assessment year 1999-2000 arising in pursuance of the appeal proceedings of the second respondent dated 06-12-2004 and suspend the Distraint Notice in Form 5 dt 02-03-2005 issued by the fourth respondent attaching the properties of the petitioner for the recovery of the disputed taxes pending disposal of the appeals before the Sales Tax Appellate Tribunal.

Counsel for the Petitioner: MR.S.KRISHNA MURTHY
Counsel for the Respondents: GP FOR COMMERCIAL TAX

The Court at the admission stage made the following :

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ORDER: (per the Hon'ble Sri Justice G.Bikshapathy)

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Implead the Sales Tax Appellate Tribunal, Hyderabad, as 5th respondent.

2. Heard the learned counsel for the petitioner and the learned Government Pleader for Commercial Tax.

3. In view of the facts and circumstances of the case, writ petition is disposed of directing the Sales Tax Appellate Tribunal, 5th respondent herein, to dispose of the appeals within a period of two months from the date of receipt of a copy of this order, if not already disposed of. Pending disposal of the appeals, there shall be interim stay of recovery proceedings in respect of the disputed tax for the assessment years 2000-2001, 1998-1999 and 1999-2000 on condition of petitioner depositing 50% of the disputed tax giving credit to the pre-deposit made, if any, within a period of four weeks from the date of receipt of a copy of the order. If the tax is not deposited as directed above, the stay stands vacated.

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G.BIKSHAPATHY, J.

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P.S.NARAYANA, J.

Dated 25-03-2005.

SKMR

..... REGISTRAR

To

1 The Commercial Tax Officer, Rajahmundry
2 Appellate Deputy Commissioner (CT), Visakhapatnam
3 The Additional Commissioner (CT) (Legal), Hyderabad
4 Deputy Commercial Tax Officer, Alcot Gradens Rajahmundry

5 The Sales Tax Appellate Tribunal, Hyderabad.

6 2 CCs to G.P. for Commercial Tax, High Court Buildings,

Hyderabad(OUT).

7 2 CD copies